

# **MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

## **NOTIFICATION**

New Delhi, the 31st December, 2014

### **INCOME-TAX**

**S.O. 3324(E).**—In exercise of the powers conferred by sub-section (14) of Section 144C of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax (Dispute Resolution Panel) Rules, 2009, namely:—

1. (1) These rules may be called the Income-tax (Dispute Resolution Panel) (First Amendment) Rules, 2014.  
(2) They shall come into force on 1st January, 2015.

2. In the Income-tax (Dispute Resolution Panel) Rules, 2009, in rule 3,—

- (i) for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) The Board may, on the basis of workload and for efficient functioning, constitute panel in the places specified in column (2) of the Table below, having jurisdiction over the areas specified in column (3) thereof.

**TABLE**

Sl. No.	Name of the Headquarters	Jurisdiction
(1)	(2)	(3)
1.	Delhi	(1) National Capital Territory of Delhi (2) States of Punjab, Haryana, Jammu and Kashmir and Union territory of Chandigarh, (3) States of Uttar Pradesh, Uttarakhand, Rajasthan and Himachal Pradesh (4) States of Bihar, Odisha and Jharkhand (5) States of West Bengal, Sikkim, Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Tripura and Union territory of Andaman and Nicobar Islands
2.	Mumbai	(1) Mumbai (Area lying within the territorial limits of Municipal Corporation of Greater Mumbai and Navi Mumbai Municipal Corporation) (2) Rest of Maharashtra (3) States of Gujarat, Madhya Pradesh, Chhattisgarh and Union territories of Daman and Diu, and Dadra and Nagar Haveli
3.	Bengaluru	States of Karnataka, Tamil Nadu, Andhra Pradesh, Telangana, Kerala, Goa and Union territories of Puducherry and Lakshadweep

”i;

- (ii) for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) The Board shall constitute panels at headquarters referred to in sub-rule (1) and assign three Commissioners of Income-tax to each panel as Members.”;

- (iii) for sub-rule (3) and sub-rule (3A), the following sub-rules shall be substituted, namely:—

“(3) The Principal Chief Commissioner of Income-tax (International Taxation) or Chief Commissioner of Income-tax (International Taxation) may, after giving the eligible assessee an opportunity of being heard and after recording the reasons, transfer a case from one panel to another panel under their jurisdiction.

(3A) The Principal Chief Commissioner of Income-tax (International Taxation) may, after giving the eligible assessee an opportunity of being heard and after recording the reasons, transfer a case from the jurisdiction of –

- (a) the Principal Chief Commissioner of Income-tax (International Taxation) to the jurisdiction of any Chief Commissioner of Income-tax (International Taxation); or  
(b) the Chief Commissioner of Income-tax (International Taxation) to the jurisdiction of the other Chief Commissioner of Income-tax (International Taxation) or the Principal Chief Commissioner of Income-tax (International Taxation).”;

- (iv) for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) The Principal Chief Commissioner of Income-tax (International Taxation) or the Chief Commissioner of Income-tax (International Taxation) of the region where headquarters of the panel is located shall, for the purposes of sub-rule (4), constitute the secretariat for the panel.”.

[Notification No. 91/ 2014/ F. No. 500/25/2014-SO/FT&TR-2(1)]

A. SREENIVASA RAO, Director (FT & TR-II)